* **HIGH COURT OF DELHI : NEW DELHI**

\+ **ITA No. 785 of 2006**

Judgment reserved on: January 17, 2007

% Judgment delivered on: May 9, 2007

The Commissioner of Income Tax-V
Central Revenue Building, New Delhi. ...Appellant

Through Mr. Sanjiv Sabharwal, Adv.

Versus

M/s Oracle Software India Ltd.
705, International Trade Tower
Nehru Place, New Delhi ...Respondent

Through Mr. M.S. Syali, Senior Advocate
with Mr. Saubhagya Aggarwal, Adv.

Coram:

**HON'BLE MR. JUSTICE MADAN B. LOKUR**
**HON'BLE MR. JUSTICE V.B. GUPTA**

1. Whether the Reporters of local papers may be allowed to see the judgment? Yes

2. To be referred to Reporter or not? Not necessary

3. Whether the judgment should be reported in the Digest? Not necessary

**MADAN B. LOKUR, J.**

For orders, see ITA No.641 of 2006.

Madan B. Lokur, J

May 9, 2007 V.B. Gupta, J
ncg

Certified that the corrected copy of the judgment has been transmitted in the main Server.